

Article - Tax - General

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§7-405.

(a) The person required to file a federal generation-skipping transfer tax return on which a federal credit is allowable shall complete and file a Maryland generation-skipping transfer tax return with the Comptroller on or before the last day for filing the federal return.

(b) If, after a person files a Maryland generation-skipping transfer tax return, the federal generation-skipping transfer tax is increased, the person shall complete and file an amended return with the Comptroller when the additional federal tax is paid.

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